

Senate File 497

H-1324

1 Amend the amendment, H-1300, to Senate File 497,  
2 as amended, passed, and reprinted by the Senate, as  
3 follows:  
4 1. Page 2, after line 26 by inserting:  
5 <3. The department of justice in conjunction  
6 with the departments of revenue and public safety  
7 and any other relevant departments shall study the  
8 implementation of new procedures to accurately verify  
9 the identity of taxpayers who file tax returns in order  
10 to prevent the issuance of fraudulent or erroneous  
11 refunds. The departments may study the policies  
12 and procedures of other jurisdictions and shall make  
13 recommendations to prevent the issuance of fraudulent  
14 or erroneous refunds in a report that shall be filed  
15 with the general assembly by January 15, 2016.>

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DUNKEL of Dubuque

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T. TAYLOR of Linn